LAWS OF OHIO. Pablished by Authority.

For the Assessment and Taxation of all prop-erty in this State, and for levying Taxes

Section 1. Re it enacted by the general As-sembly of the State of Ohio. That all proper-y, whether real or personal, in this state, all noners credits, investments, in bonds, stocks, oint stock companies, or otherwise, of persons residing therein; the property of corporations now existing or beyeafter created, and the property of all banks or banking companies, now existing or bereafter created, and of all bankers, except such as hereinafter expressly exempted, shall be subject to taxation; and such property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, or the value thereof, shall be entered on the list of taxable property. for that purpose, in the manner prescribed by this

Sec. 2. The terms "real property" and held to mean and include not only the land itself, whether laid out in town lots or otherwine, with all things contained therein, but also all buildings, structures and improve-Thereon, and all rights and privileges belonging, or in any wise apportaining thereto. The term "investment in bonds," wherever used in this act, shall be held to mean and include all moneys invested in bonds, of whatsoever kind, whether issued by incorporated or unincorporated companies, towns, cities, townships, counties, states, or other corporations, or by the United States, held by persons resi-"investment in stocks," wherever used in this act, shall be held to mean and include all moneys invested, loaned or otherwise control by him, as agent or attorney, or on account of any other person or persons, company or corporation, corporation, joint stock or capital of which is or may be divided into shares, which ding in this state, whether for themselves or which is or may be divided into shares, which are transferable by each owner, without the consent of the other partners or stockholders for the taxation of which no special provision le by this act, held by persons residing in this state, either for themselves, or as guar dians, trustees or agents. The term "onth" wherever used in this act, shall be held to mean oath or affirmation. Every word in The term "personal property," istrator; of corporations whose assets are in the hands of receivers, by such receivers; of mean and include. 1st. Every tangible thing being the subject of ownership, whether snimate orinamismate, other than money, and not forming part of any parcel of real property as thereinkefore defined. 2d. The capital stock of every tangible to the capital stock of every tangible thing the capital stock of every tangible thereof. Every person that shall own, or subject to his constituted, together with the statement of the amount of such property which is situated in the statement of the amount of such property which is situated, together with the statement of the amount of such property which is situated, together with the statement of the amount of such property within this state, with a view to being sold at an advantage of the capital stock of every tangible thing the statement of the amount of such property which is situated, together with the statement of the amount of such property within this state, with a view to being sold at an advantage, other than money, and not officer, partner or agent thereof. Every per son required to list property on behalf others, by the provisions of this act, shall list in the statement of the amount of such property which is situated, together with the statement of the amount of such property within this state, with a view to being sold at an advantage, with a view to being sold at an advantage of property and real extent of the statement of the amount of such property which is situated, together with the statement of the amount of such property within this state, with a view to being sold at an advantage, the property on behalf others, the property on behalf others, the property of the statement of the amount of such property of ward therein; the value of such transfer in the lands of receivers; of ward therein; the value of such transfe formi g part of the capital stock of every company, whether incorporated or unincorporated, and every share, portion or interest in such stock, profit or means, by whatsoever of every share or portion, right or interest, et ther legal or equitable, in and to every ship, vessel or boat of whatsoever name or descripclusively or partially in navigating any of the whether such ship, vessel or boat, shall be where, and whether the same shall have been enrolled, registered or licensed at any collect e, or within any collection district in this state or not. The term "money" "moneys," wherever used in this act, shall be held to mean and include gold and silver coir and bank notes in actual possession of solvent banks and every deposit which the per-son owning, holding in trost of having the benoficial interest therein, is entitled to withdraw in money, on demand. The term "credits," whenever used in this act, shall be held to mean the excess of the sum of all legal claim and demands, whether for money or other val uable thing, or for labor or service due, become due, to the person liable to pay taxes thereon, including deposits in banks or with or out of this state, other than such as are held to be money as hereinbefore de-fined by this section, when added tagether, Testimating every such claim or demand at its true refue is money] over and above the sum of legal, bona tide debts owing by such person. But in making up the sum of such debts owing, there shall be taken into account no ligation to any mutual insurance company joint stock company, nor any subscription for any religious, mientific, literary or charitable purpose: nor any acknowledgment of any in debtedness unless founded on some considera tion actually received and believed at the time of making such acknowledgment to be a ful consideration therefor; nor any acknowledgement of debt made for the purpose of diminishing the amount of credits to be listed for taxation; nor any greater amount or portion ed to make the statement of such credits be lieves that such surety is in equity bound, and will be compelled to pay, or to contribute, in case there be no securities: provided, that pensions receivable from the United States, or

performed or rendered, shall not be held to be annuities within the meaning of this act. Sec. 3. That all property described in this section to the extent herein limited shall be exempt from taxation, that is to say, 1st .--All public school houses and houses used ex clusively for public worship, the books and furniture therein, and the grounds attached to such buildings necessary for the proper oc-cupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit. All public colleges, public academies, all buildings connected with the same, and all lands connected with public institutious of learning, not used with a view to profit.— This provision shalt not extend to leasehold estates of real property, held under the authority of any college or university of learning of this state. 2d. All lands used exclusively as grave yards or grounds for burying the dead, except such as see held by any person or persons, company or corporation, with a view to profit or for the purpose of speculation in the sale thereof. 3d. All property, whether real or persunal, belonging exclusively to this state, or the United States. 4th. All buildonging to counties used for holding for jatis, or for county offices, with the ground, not exceeding in any county ten acres, on which such buildings are creeted .th. All fands, houses, and other buildings elonging to any county, townshipor town, used exclusively for the accommodation or support of the poor. 6th. All buildings be-longing to institutions of purely public charity together with the land actually occupied by such institutions, not leased or otherwise used, with a view to profit, and all meneys and the coredits appropriated solely to usual place of otherwise, which the person so refusing, or on any execution, for one previously insied and taxed for the am't of the same year, then said in the same year, then said in the same appropriated solely to usual place of otherwise, which the person so refusing, or of the taxes assessed, and by him paid on the same appropriate solely to usual place of holding seven to find the same year, then said in the same year, then said in the same spracticable, after the first way belonging exclusively to usual place of the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year, then said in the same spracticable, after the same year of the taxes assessed, and by him paid on the same spracticable, after the same year the

from any of them, salaries or payments expected to be received for labor or services to be

collected, nor any greater portion of any obliga-tion given to secure the payment of rent, than the am't of rent that shall have accrued on the lease, and shall remain unpaid at the time of such and shall remain unpaid at the time or such listing: no person shall be required to include in his statement as a part of the personal property, moneys, credits, investments in bonds, joint stock companies or otherwise, which he is required to list, any share or portion of the capital stock or property of any company or corporation, which is required to list or return its capital and property for taxation in this state. The taxes upon banks, banking companies, and all other joint stock companies, or corporations, of whalever kind, levied and collected in pursuance of the revisions.

laws, required to pay. laws, required to pay. the place where payable. Annuities or mon ar whom, where, and in what manner paor- lies receivable at stated periods shall be valu-

mind, not a married woman, shall list the real property of which he is the owner situate in or lot of land is in any person or persons, natthe county in which he resides, the personal property of which he is the owners and all moneys in his possession; and he shall enlist all moneys invested, loaned or otherwise conor persons, body corporate or politic, whether in or out of said county. The property of every ward shall be listed by his guardian; of every ward shall be listed by ery miner child, idiot or lunatic having no other gurdian, by his father, if living, if not, by his mother if living, and if neither father nor mother be living, by the person having such property in charge; of every wife, by her husband, if of sound mind, if not, by herself, of every person for whose benefit property is to list it, if such property were his own; but he shall list it separately from his own, speci-fying in each case the name of the person, estate, company, or corporation, to whom it be-

list property, shall make out and deliver to the person, as used in this and the succeeding same rate of taxation for all purposes that otherwise in the personal property is subject to at the place of the purpose, credite, investments in bonds, stocks, joint stock companies, or otherwise in this possession, or under the control of such person, at the time notice was given him by the assessor, to make out such statement, and which he the assessor, to make out such statement, and which he the assessor, to make out such statement, and different materials, with a view of making a lightly been valued and placed on the duplicate, and make a property is subject to at the place where located.

Sec. 12. Every person who shall purchase, receive or hold personal property of any description, for the purpose of adding to the value of the valuation of all lands and lots, and new structures which have not previous the place of the valued and placed on the duplicate, and the succeeding to the value of the v which, by the provisions of this act, he is required to list for taxation, either as owner or manufacturer; and he shall, when he is requiholder thereof, or as guardian, parent, husband, sed to make and deliver to the assessor a and the assessor of each township shell, on or

so exhibited may be omitted in such statement and the assessor shall in such cases determine and the assessor shall in such cases determine their value without requiring the oath of the person making such statement as to the value thereof, and such person shall in that case be required only to make oath or affirmation to the value of the remainder of the personal property which he is required to list; eighth, every gold and silver watch, and the value thereoft ninth, every piano forte, and the value thereof; tenth, the value of the goods and merchandise which such person is required to property which such person is required to list as a banker, broker or stock jobber; twelfth, the value of the materials and manufactured

Money, whether in possession or on deposit, shall be entered in the statement at the full

Sec. 4. Every person of full age and sound same believe them to be worth in money.—

to any religious, literary, scientific or charitable institution or society; nor on account of any subscription to, or installment payable on the capital stock of any company, whether in

corporated or unincorporated OF LISTING ARD VALUING THE PROPERTY OF MERCHANTS AND MANUFACTURERS, AND OF

BANKERS, EXCHANGE BROKERS, AND STOCK have been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which shall have been consigned to him, from any place out of this state, for the purpose of being sold at any place within this state, shall be held to be a merchant; and when he shall be by this act required to make out and deliver to the assessor a statement of his other personal property and real estate, and apportioned to such wards, cities, incorporated villages, or townships, pro rata, in proportion to the value of the real estate and fixed property in said ward, city, incorporated village or townships, and all the property so listed shall be subject to and pay the same taxes as other property sor a statement of his other personal property. ty, he shall state the value of such property ortownship. It shall be the duty of the acand manufacturers' stock, and all the articles and in estimating the value thereof, he shall the Auditor of State, during the month of May enumerated in the seventh section of this act, take as the criterion the average value of all of each year, the aggregate amount of all propand all personal property upon farms and real such articles of personal property which he erty by him returned, as required by the property not in towns, shall be returned for shall have had from time to time in his posses visions of this act, to the several auditors of taxation, and taxed in the township and town in which it is situated; and all other personal property, except such as is taxable for state purposes only, *ball be entered for taxation in the township or town in which the person charged with the lax thereon resided, at the time of making such time as be or incorrect valuations have been made, or that the property of the corporation or association that thereof was taken by the assessor, if such made up by taking the amount in time a list thereof was taken by the assessor, if such made up by taking the amount in the township or town in which the person resided at the shall have been so engaged, and the average shall have been so engaged, and the amount in time a list thereof was taken by the assessor, the county where withstanding,

Sec. 5. Property held under a lease for a been in business during the preceding year. term exceeding fourties years, belonging to provided, that no consignee shall be required as to tax any stock or interest in any joint stock the state, or to any religious, scientific or better the state, or to any religious, scientific or better the product of this state, which shall have the grant of the product of this state, which shall have corporated or unincorporated, and school and been consigned to him, for sate or otherwise, ated by the authority of any other State or ministerial lands, shall be considered, for all from any place within the state, nor the value Government, shall return to the auditor of the putposes of taxation, as the property of the person so holding the same, and shall be listed as such by such person or his sgeat, as in other cases.

Sec. 6. Each person required by this act to list property, shall make out and deliver to list property.

trustee, executor, administrator, receiver, accounting officer, partner, agent or factor.

statement of the amount of his other personal before the first Monday of May annually, leave counting officer, partner, agent or factor. used or designed to be used, in any process of such statement before the third Monday of May.

Sec. 13. When any person shall commence any business in any county after the day preceding the second Monday of April in any year the average value of whose personal property employed in such business, shall not have been previously entered on the assessor's list the assessor shall, in every such case proceed to take and subscribe an oath or affirmation, or in ease of sickness or absence of such person, the assessor shall, in every such case proceed for taxation in said county, such person shall to ascertain the number of each description report to the suditor of the county the probathe value of the materials and manufactured articles which such person is required to list as a manufacturer: thirteenth, the value of money, and credits required to be listed, including all belances of book accounts; four teenth, the value of the moneys invested in bonds, stocks, joint stock companies, or otherwise, which such person is by this act required to list.

Sec. 8. If there be no articles of personal property for the day on which he shall commence and to easily and the value of the moneys invested in bonds, stocks, joint stock companies, or otherwise, on the average, so employed, as the time from the day on which he shall commence assert the fitted of the several articles of personal property by him intended to be employed in such business and the value of the seventh section of this act, and the value of personal property subject to taxation, other than one mersted articles, and the value of the moneys and the value of the value of personal property subject to taxation, other than one mersted articles, and the value of the value of personal property subject to taxation, other than one mersted articles, and the value of the value of the moneys and the value of the value of the moneys and the value of the value of the moneys and the value of the value of the moneys and the value of the value of the moneys and the value of the value of the moneys and the value of the value of the moneys and the value of the va

Sec. 15. If any person shall commence of

slack-water navigation company, railroad com-

pany, turnpike company, piank-road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is specifically provided for in this act, for whatever purpose they may have been created, and such other reality as is necessary to the daily running operations of the road, moneys and credits of such company or corporation within the State, at the actual value in money, in the manner following: In all cases return shall be made to the several auditors of the respective counties where such property may be situated, together with the statement of the counting officer aforesaid to make return to

trustee, ejecutor, administrator, receiver, accounting officer, partner, agent or factor,
Sec. 7. Such statement shall truly and distinctly set forth, first, the number of horses, and the value thereof; second, the number of neat cattle, and the value thereof; third, the number of mules and asses, and the value thereof fourth, the number of hogs, and the value thereof; fifth, the number of hogs, and the value thereof; sixth, every pleasure carrisse of whatever kind, and the value thereof; seventh, the total value of all other articles of personal property which such persons is by shall have been engaged in such manufacturing to long he statement of his other personal property which by this act, he is required to shall have been engaged in such manufacturing the total value of all other articles of shall have been engaged in such manufacturing before the first Monday of May annually, leave with each person resident in his township, of all age, and not a married woman or insane person, or at the office, usual place of residence or business of such persons, a written or printed notice, requiring such person to make out for such assessor a statement of the property which, by this act, he is required to which true he assessor shall, at the time he declivers such notice and blank forms, received or otherwise held, for the purpose of being used in whole or in part, in any process or operation of manufacturity which, by this act, he is required to which from time to time he shall have been engaged in such manufacturity which such persons the statement of he assessor shall, at the time he declivers such notice and blank forms, received and the value thereof; shall have been engaged in such manufacturing the time of making such persons the statement of he assessor shall, at the time he declivers such notice and blank forms, received to the property which by this act, he is required to the assessor shall, at the time he declivers such notice and blank forms, received and the person is a statement of he of the first Monday seventh, the total value of all other articles of personal property which such person is by this set required to list; provided, that if such he shall have been so engaged. Every person shall exhibit to the assessor the suit with the sace of personal property above enumerated, the value of such property above enumerated, the value of such property as exhibited may be omitted in such statement. It is a such persons the statement of any kind, and every mannfacturer, shall list as a bove enumerated, the value of such property all engines and made out such persons the statement of any in bonds, stocks, joint stock companies, or otherwise, verified by his oath, unless such persons the statement of the such persons the statement of any in bonds, stocks, joint stock companies, or otherwise, verified by his oath, unless such person shall require further time to make out such persons the statement of his or her persons the statement of his or her personal property, moneys, receive from such persons the statement of his or her persons the statement of any in bonds, stocks, joint stock companies, or otherwise, verified by his oath, unless such persons the statement of any in bonds, stocks, joint stock companies, or otherwise, verified by his oath, unless such persons the statement of his or her persons the statement of any in bonds, stocks, joint statement of any otherwise, verified by his oath, unless such persons the statement of any in bonds, stocks, joint statement of any otherwise.

sessor, or to take and subscribe an oath or af firmation, in regard to the truth of his state ments of personal preperty, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of any part thereof, when required by the assessor, the assess whether incorporated by any law of this State or not, shall enter opposite the name of such person on the station, verified by the oath or affirmation of the person so listing, all the personal property, which shall be field to include road bed, water and wood stations, and the station shall have been absent or unable from sickness to list the same, the asses sor sha'l enter opposite the name of such per-

> return of taxable property to the county auditor, also deliver to him all the statements of property which he shall have received from persons required to list the same, arranged in alphabetical order, and the auditor shall care ully preserve the same in his office for one

> Sec. 22. Each township assessor shall, auproperty, also take a list of all real property situate in his township, that shall have be-come subject to taxation since the last previsale, in consequence thereof shall be considered the value of such new structure; and in case of destruction by fire, flood, or otherwise, been erected previous to the last valuation of the land on which the same shall have stood to any former valuation of such land, the ashow much less such land would sell for at pri vate sale in consequence of such destruction ditor, as in this section provided.

Sec. 23. Each township assessor shall take and subscribe an oath which shall be administered by the auditor or a magistrate, and certified by the officer administering the same, and strached to the return which be is requi make to the county auditor, in the following

___ assessor for ____ township n the county of ______, do solemnly swear, that the value of all personal property, moneys, credits, investments, in bonds, stocks. joint stock compenies, or otherwise, of which a statement has been made to me by the person required by this act for the assessment and tax ation of all property in this state, according to true value to list the same, is truly returned, as set forth in such statement; that in every case, where, by law, I have been required to ascer-tain the items and valu of the personal property moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of any person, company, or corporation, I have diliendeavored to secretain the same; and that, as I verily believe, a full list, with the value thereof, estimated by the rules prescribed by said act, is set forth in the annexed return: that in no case, have I knowingly omitted to de-mand of any person of whom by said act, I was required to make such demand, a statement of the description and value of personal property, or of the amount of moneys, credits, investments, in bonds, stocks, joint stock comlist, or in any way connived at any violation act, in relation to the listing or valuation of property, moneys, credits, investments nds, stocks, joint srock companies, or otherwise, of any kind, for taxation.

Sec. 24. The county commission county in this state shall, at their June session, in the year eighteen hundred and sixty four, and every sixth year thereafter, divide their county into suitable and convenient dis tricts, not less than the number of townships in their county; and any county within the lum shall divide said city into districts, comprising within each not less than one ward, or me than five, and no township or ward shall be divided in making such district which district shall be composed of contiguous territory; and the commissioners shall give notice by publi-lication in some newspaper in the county, and if no newspaper in published in the county, then by public notice set up in each township

half be considered vacant.

ing thereof, and for the meeting of fire companies, whether belonging to any town, or to sair, shall not be taken as the criterion of any fire company organized therein. Sth. All marks houses, public squares or other public marked houses, public squares or other public groups, and all most be required to the squares or other public purposes, and all most be required to the squares or other public purposes, and all most be required to the squares or other public purposes, and all most be required to the squares or other public purposes, and all the squares or other squares of the squares or other public purposes, and all the squares or other public purposes, and all the squares or other public purposes, and all the squares of the sq thereon, then at such price as it is believed to the levy for all purposes, on the average could be obtained therefor, in money at such time and place. Investments in bonds, stocks on which he shall commence or engage in jointalock companies, or otherwise, shall be such business, as aforesaid, to the day prece-

valued at the true value thereof in money. eding the second Monday in April next succeed Money, whether in possession or on deposit, ing shall bear to one year.

amount thereof: provided that depreciated bank notes shall be entered at their current value. Every credit for a sum certain, payable either in money, property of any kind, labor or services, shall be valued at the full price of the same so payable; if for a specific be paid by the two preceding sections, to be article, or for a specified number or quantity of corporations, of wantever wind, levied and collected, in pursuance of the provisions of of any article or articles of property, or for a ny of witnesses, and recovered before any Justice of the Peace, or in the Court of Common such bank or banking company, or other joint stock company or corporation was, by former such property, or of such labor or service, at ty treasurer, for the use of the county, and

Sec. 20. Each township assessor shall, or or before the third Monday of May annually, make out and deliver to the auditor of his county, in tabular form and alphabetical orsons, companies or corporations, in whose name any personal proprity, moneys, credits, invest ments in bonds, stocks, or joint stock compan township, and he shall enter se parately in apprinte columns, opposite cash name, the ag gregate value of the several species of person al property enumerated in the seventh section of this act, as attested by the person required to list the same, or as determined by the asses sor, making separate lists of persons reading out of an incorporated town, and of persons ty treasurer, for the use of the county, and process issued out of the Court of Common Pleas in such action, shall be directed to the proper officer, and may be served in any county in this State.

The president, secretary, or printers of the column shall be accutately added up, and the column shall be accutately added up, and in every case where any person whose duty it is to list any personal property, moneys cred its, investments in Bonds, stocks, joint stock companies, or otherwise, for taxation, and the accutately added up, and the column shall be ac cipal accounting officer of every causi or shall have refused or neglected to list the

> son in an appropriate column, the word "ab-sent," or "sick." Sec. 21. Each township assessor shall, a

the time he is required by this act to make his

ous listing of property therein, with the value thereof estimated agreeably to the rules prescribed thereof by the ninth section of this set. and of all the new buildings or other structures I to the person to whom the same is due; and be | of has of of any kind of over one hundred dollars in value, the value of which shall not have been previously added to, or included to the valua-tion of the land on which such structures have beem crected; and shall make return to the county auditor thereof, at the same time he is required by this act to make his return of personal property, in which return he shall set forth the tract or lot of real property on which cach of such structures shall have been which cach of such structures shall be such structures the such structures and to structure at the such structure and to of real property; in this district, according to the rules property; rect the return of the assessor, and to such persons on the duplicate with the value of all houses, milts and other build inge, which exceed one hundred dollars in value. the kind of structures so erected, and the true value added to such parcel of real property, by which it is believed the land on which the structure is erected would sell for at private or any building or structure of any kind, over one hundred dollars in value which shall have or the value of which shall have been added

separate tract, as determined by the assessor,
2d. The names of the several persons, companies incompanies or corporations, in whose names the several lots of real property in each town in the district, shall have been listed; and in the appropriate columns, opposite each name, the description of each lot, and the value thereof, as determined by the assessor; and such description shall designate the town and the number of the lot, and the part thereof, and is a part of a lot is listed, it shall state the number of feet along the principal street on which it abuts. If the name of the owner of any tract of land or lot shall be unknown, the word "unknown," shall be entered in the column of names opposite said tract or lot. If such land, be situated in the Virginia military district, or is not embraced in any land district, or is not embraced, or only including the property as an embraced

the first Monday of April ensuing.

Sec. 25. Each person elected to the office value of which such person shall have refused of district assessor shall be forthwith solified or neglected to awear or affirm, when required by the county auditor of his election; and each so to do, in obedience to the provisions of this

by the county auditor of his election; and each so to do, in obedience to the provisions of this person so elected shall, within ten days after receiving such notice; file with such suditor by the assessor; and in all cases when the his bond payable to the State of Ohio, with at least one good frecholder surety, to the acceptance of the county auditor, in the penal smo of two thousand dollars, conditioned that he will dilugently, faithfully and impartially perform all and singular duties enjoined on him by this act, and he shall, moreover, take and sor such statement, such person or his agent having charge of such property, may at any cording to the best of his indement, skell and time before the assessment of three thereon hy cording to the best of his judgment, shill and time before the assessment of taxes thereon by ability, dilligently, faithfully and impartially the county auditor, make out and deliver to perform all the duties enjoined on him by this the county auditor, a statement of the same as act; and if any person so elected shall fail to required by this act; and the county auditor give bond, or shall fail to take an oath as re aball, in such case, make an oatry thereof in this section, within the time therein the return for the proper township, and correscribed, the office to which he was elected sect the corresponding item or items in the re-half be considered vacant.

cause aforesaid, or from any other cause, or if by the county auditor from any person who there shall be a failure to elect in any district shall have refused or neglected to make onth of any county, such vacancy or office shall be to his statement when required by the successor, forthwith filled by the suditor, treasurer and recorder of the county, or any two of them, by section of his act, nor from any person, unless the appointment of any competent and anitable citizen of their county who will accept and per form the duties of such office, who shall give had been difficult that the person, required by this act in the foregoing section. bond and take an oath of office as is required in the foregoing section.

Sec. 27. It shall be the duty of each district assessor to make out from the maps and descriptions furnished him by the county suditor, and from such other sources of information as shall be in his power, a correct and pertinent description of each tract and lot of real property in his district; and when he shall deem it necessary to obtain an accurate description of any separate tract or lot in his district, he may require the owner or occupier.

With design to evoid the listing of his property, or was prevented by sickness from giving erty, or was prevented by sickness from giving to the basics of the required statement, when erty, or was prevented by sickness from giving to the description of the sesses or the required statement, when erty, or was prevented by sickness from giving to the basics of the required statement, when erty, or was prevented by sickness from giving to the basics of the required statement, when erty, or was prevented by sickness from giving to the basics of the required statement, when erty, or was prevented by sickness from giving to th trict, he may require the owner or occupier, the assessor in whose returns such omission thereof to furnish the same, with any title pa trict, he may require the owner or occupier, thereof to fornish the same, with any title papers he may have in his possession; and if such owner or occupier, upon demand made for the same, shall neglect or refuse to furnish a satisfactory description of such parcet of real property to such assessor, he may employ a competent surveyor to make out a description of the boundaries and location thereof, and a statement of the quantity of land therein, and the expense of such survey shall be returned by such assessor to the auditor of his county, who shall add the same to fuse to furnish a satisfactory description of the value of the tract or lot, or part thereof, and add the same to the last of real property.

Sec. 34. The county auditor, if he shall have reason to believe, or be informed that any person has given to the assessor a false statement of the personal property, moneys or credits, investments in bonds, stocks, joint stock companies, or otherwise, or that the assessor has not returned the full amount required to be listed in his ward or township,

and when collected, shall be paid on demand quited to be listed in his word or township shall, in all cases, from setual view, and from any property, moneys or credits, investments the best sources of information within his in bonds, stocks, joint stock companies, or reach, determine near as practicable the true otherwise, which are by law subject to taxavalue of each separate tract and lot of real prop- tion, shall proceed at any time before the settlement with the county treasurer, to corsuch persons on the duplicate with the proper such persons on the duplicate with the proper such persons to enable him to do which, rect the return of the assessor, and to charge amount of taxes; to enable him to do which, ings, which exceed one hundred dollars in value, or any tract of land other than lown lots, which shall be carried out as a part of the value of such tract; he shall also enter on his plat-book the number of acres of arable of plow land, the number of acres of meadow and pasture land, and the number of acres of wood and uncultivated land in each tract, as near as may be. as may be.

Sec. 28. For the purpose of enabling the shall be the duty of the auditor in all such caassessor to determine the value of buildings & ses, to notify every such person, before ma-other improvements he is hereby required to king the entry on the duplicate, that he may enter with the consent of the owner or occa-pant thereof, and fully to examine all build-ings and structures of whatever kind, which and the county auditor shall in all such coses are not by this act expressly exempted from file in his office a statement of the facts or evi sastion.

Sec. 29. Each district assessor shall, on or but he shall, in no case, reduce the amount Sec. 29. Each district assessor shall, on or before the IstMondayof July, onetbouand eight teturned by the assessor, without the written hundred and fifty-nine, and every sixth year thereafter, make out and deliver to the auditor of the Auditor of State given on a state-interester, make out and deliver to the auditor of facts audmitted by the County Auditor of his county, a return, in tabular form, conthereafter, make out and deliver to the auditor of his county, a return, in tabular form, contained in a book to be furnished him by such andltor, of the amount, description and value of the real property subject to be listed for taxion in his district which return shall contain: 1st. The names of the several persons, companies and corporations, in whose mames the several tracts of real property, other than town property, in each township within his district, shall have been listed, and in his district, shall have been listed, and in his district, shall have been listed, and in a property for tracts of real property, other than town property, in each township within his district, shall have been listed, and in his district, shall have been listed, and in a property for traction, to evade the payment of taxes, in whole of in part, the person making such a false statement of the make a false statement of the mount of taxes, in whole of in part, the person making such a false statement of the mount of taxes, in whole of in part, the person making such a false statement of the mount of taxes, in whole of in part, the person making such a false statement of the mount of taxes, in whole of in part, the person making such a false statement of the mount of taxes, in whole of in part, the person making such a false statement of the mount of taxes, in whole of in part, the person making such a false statement of the anount of taxes, in whole of in part, the person making such a false statement of the anount of taxes, in whole of in part, the person making such a false statement of the anount of taxes, in whole of in part, the person making such a false statement of the anount of taxes, in whole of in part, the person making such a false statement of the amount of taxes, in whole of in part, the person making such a false statement of the amount of taxes, in whole of in part, the person making such a false statement of the amount of taxes, in whole of in part, the person making such a false statement of the amount of the appropriate columns, opposite each name the description of each tract, designating the number of acres, the number of the section, and the part thereof, and of the township or survey listed in such name, and the value of each separate tract, as determined by the assessor. parate tract, as determined by the assessor. The names of the several persons, compared under this act, shall be paid out of the